19 37.

Department of Sch. Rev

OFFICE ~~of Board of Rev~~

STATION _____

Rev. R No. 1765 ABK

Dated 7 - 8 - 37

RECEIVED 9/8 9.8
9 AUG 1937

(SUE

Foreign liquor. F.L.9. licence
possession of wine - levy 1 gallon
fees. Orders passed.

C.F. 32.

In reply, please quote number, date and short title.*

EXCISE DEPARTMENT.

Received ..... *Registered* 2-11-1937

From (Name) M.R.Y. Rao Bahadur S. Muthuswamy Ayyar, M.A., B.L.,

(Designation) Deputy Commissioner of Excise,

Post Box ....., (Station) Southern Division, Coimbatore.

Telegraphic Address Decex.

ABKARI
11992

To

The Secretary to the Board of Revenue (Separate Revenue), Madras.

R.C.R. *No.* 621/37, *dated* 31st July 1937.

Sir,

Subject:- F.L.2 licence - Coondapur - possession of wine - strength.

ENCLOSURES .....

.....

.....

PARE COPIES .....

(E)

On K.Bhima Rao, F.L.2 licensee Coondapur, Udipi circle got a supply of foreign liquor from Bombay on 20-4-36, but he failed to send samples to the laboratory for analysis as per condition 15 of the special conditions applicable to F.L.2 licence. The Inspector Udipi put in a T.C.P.1 for his above failure and the Collector in his L.Dis.6218-36 dated 8-12-36 (copy enclosed) has warned the licensee. On 1-4-37 the licensee had a stock of 4 quarts of medicated wine and 24 quarts of other wines. The licensee when called to state why he has not ascertained the correct percentage of proof spirit on his stock of liquor on 1-4-37 for levy of Correct gallonage fee as per revised notification issued in Board's D.491-Abkari dated 3-3-37, states, that he did not receive any fresh stock of foreign liquor since 20-4-36 and that he is prepared to pay the enhanced rate of gallonage fee if the Department thinks that the stock contains more than 42% of proof spirit.

(I)

The Inspector Udipi circle reports that the 4 quarts of medicated wines have the spirit strength noted on the bottles 31% and they are liable to be assessed gallonage fee at Rs.1-2-0 and the 24 quarts of other wines have no spirit strength noted on them and the licensee is unable

to get the information from the supplying firm. The 4 quarts of medicated wines may be assessed a gallonage fee at the rate of Rs.1-2-0 and the 24 quarts of other wines at Rs.2-4-0 a gallon as the strength is not ascertainable as the supplying firm did neither originally supply the information nor did they supply the information when requested by the licensee and the licensee also is willing to pay the same. He may also be exempted from sending samples for test. The explanation of the licensee and a statement showing the details of liquor are enclosed.

For Deputy Commissioner.

Dcis:

VP3/61-7.

...of Collector's L.Dis.No.21/36 dated 6th December 1936.

---oOo---

Subject:- Appeal - P.L. - Sale under P.L. License - Non-limestone - Condemnation - Breach of special condition 1 - Remission applied - Ordered.

Perused:-(1) [illegible] report No.10/36-37 of the Asst. Superintendent of Excise, Idupi.
(2) Petition and Collector's endorsement No.C.No.21/36-37 dated 27-11-36.
(3) Letter endorsed 27-11-36 from the Asst.Commissioner of Excise, Southern.

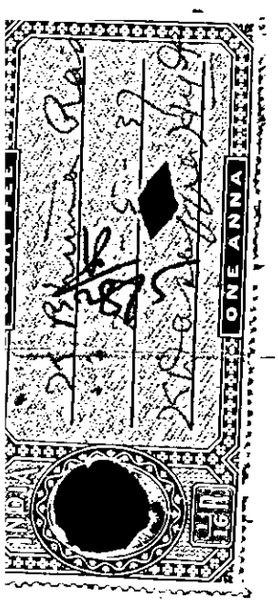
Lakshmana Rao, P.L. License holder, Soonkanakoor is reported to have sold [illegible] liquor imported from Somakote on 2-4-36 from out of the [illegible] stock kept in his P.L. premises held by him. From a perusal of the [illegible] statement it does not appear to be clear that the irregularity committed by the licensee is not bonafide. Moreover there does not seem to be any loss to Government on account of the omission. The licensee is, therefore, let off with a warning.

/True copy/

For Deputy Commissioner.

PS/31-7.

30/12/36



The Commissioner of Excise,

M a d r a s.

Through

The Circle Inspector of Excise,

Udipi Circle,

Humble explanation of K.Bhima Rau,
Foreign Liquor Licensee No.2, Coondapoor,
dated 25th M a y, 1937.

Respected Sir,

Ref. Memo from Sub Inspector, Coondapoor Range,
dated 24- 5- 1937.

I have been asked explained why I should not be reported for failure to ascertain the percentage of proof spirit in my stock of wines maintained by me since 1-4-1937.

Out of the last year's stock, I got from Bombay on 20.4.1936, I have now i.e., on 1.4.1937 4 quarts of medicated wines and 24 quarts of other wines. Of these the medicated wines show clearly 31% of Alchol. As for the balance stock of wines it has not been shown the percentage of Alchol on the bottles. I have not received any fresh stock since 20.4.1936 except Beer from Messrs. Parry & Co., Ld. Calicut on 7.4.1937 4 dozen quarts.

As the matter was brought to the notice of the District Collector long ago, I was warned ~~for~~ and let off as

er L. Dis.6218/36 Proceedings of the Collector of South
mara. After the above proceedings, I have neither
nor got fresh stock. As the present stock is very
the price is less than Rs.55/- of the whole stock, and also
when I asked my Bombay merchant the percentage of alchol in
each quality of my stock to which I did not get a rep
quest that I may be excused for my delay to ask exemption.

Further if Your Honour thinks that my stock contains more than 42% of proof spirit, I am willing to pay the extra duty per gallon instead of sending the bottles for testing to Madras.

For which act of kindness I shall be ever gratoful,

The memo referred to above is enclosed herewith (~~For your perusal and return.~~)

I beg to remain,

Respected Sir,

Your most obedient servant,

Licensee No.2.

6/5/37

Submitted to the Inspector.
25. One licensee got his last supply from Bombay to the percentage of proof spirit in wines is not known. The explanation of the licensee is not satisfactory —

Recorded
26/5/37.

P.Rus 118/1937
6
28/5/37

Please put up the references (under)
28/5/37

Sir,
No orders/refers are traceable as per C.R. Regr.
R.R.R 118/37 ①
Rcd to S.D.C
2) Please report if Licensee has been warned by the Collector as stated in the above explⁿ. If so the correct number and the date of order should be noted.
the paper recalcitrated.

m
5/6/37

7/6/37.

Particulars of medicated wine and other wines - H

Brand	Other wine	Spirit-strength
Opening balance on 1-4-37	Martini Vino Vermouth - Torino made in Italy	Not known
	~~made in Italy~~ Cinzano - Vermouth	
	Francesco - E Camp - Torino made in Italy	- do -
	Spanished - warranted pure	
	Sociedad - Vinesta - Tarragona	- do -
	Spain - Producer of Spain	
	Cream of Spain - Grape wine	- do
	German Produce	
	Lisbon en valido - wine crown	
	diamond Bordeaux - Belmont &	
	Son - Moscow - Produce of	- do
	outside - Bottled in Scotland	
		— 4
Received during the quarter ending 30-6-37		—
Total stock		4

C.R. No. 11992 abt 37-C

Foreign liquor - Wine - Levy of gallonage fees

From the D.C.S.D. R.C.R. 621/37 dt 31.7.37

Please see Spl. Condn 15 of the F.L 2 licence. Samples of foreign liquor imported from other provinces have to be tested in order to see that liquor below the prescribed minimum saleable strength is not sold. In the case of wines, there is no minimum saleable strength. Therefore the condition would apply only to foreign spirits. The question of amending the condn. relating to this in all the foreign liquor licences may be taken up separately. For orders.

It

Rejected

6/8

In the present case, the question is that the licensee

has got 24 Quarts of wine ——
the
~~the~~ percentage of proof ——
which
spirit is not known ~~it~~ On ——
wines containing more than 42% of proof spirit gallonage fee is ——
leviable at the same Rate as ——
spirits (Rs 2-4-0 per gallon) from
1-4-37 — On the 24 Quarts the
licensee is prepared to pay the
gallonage fee at the higher
Rate: Probably he thinks that
in the Bds' Laby
the analysis of a Quart sample
for determining the percentage of
proof spirit will be a loss to
him — ~~his~~ gallonage fee is only
diffce in gfees (he has to pay
Rs 4-8-0 while one Quart of the
The custom Rate for wines containing more than 42% is different from the one for wines below 42%. spirit and so the Rate of Customs duty could have been verified in this case However
wine may cost more ~~f~~ the ——
D-C-S-D — may be informed that
gallonage fee may be levied from
on the 24 Quarts of wine
the licensee at Rs 2-4-0 per gallon
& that the necessity for sending
samples of foreign wines imported
from other provinces for test in
the Boards' Laby — is under consideration
of the Board for orders.

Mr

fwd
3-8-37

P.T.O.

Note continued ------

Draft is submitted for approval.

The question of amendment of the licence condition of all F.L. licenses will be taken up after issue of draft.

6/9/57

7887

C.F. 14.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying --		
When copied		
When examined...		
When signed --		
When despatched.		

SUBJECT :- Foreign liquor. F.L.2 licence. Coondapur. possession of wine - levy of gallonage fees. Orders passed

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO* :—

No. _____ From the DC. S.Dn Ker, No. L21/37 dated 31-7-1937.

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order / Resolution Ms. / Rout. No. _____, dated CR No. 11992 H&K/37-5

Res:

The DC. S.Dn is informed that gallonage fee should be levied from the F.L 2 licensee, Coondapur on the stock of 24 quarts of (in percentage of proof spirit of which is also known) wine other at Rs 2-4-0 per gallon.

2) The question whether it is necessary to send ~~the necessity for sending~~ samples of foreign wines imported from other provinces for test in the Board is also under the consideration of the Board & orders will issue separately

3-AUG-1937

To the DC's S.Dn ~~with copy~~ etc.
.. copy of Kanara
Copy to the Supdt Excise Circle & Guard
A Chief Court

6/8/37

7/8/37